IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 13TH APRIL 2007 / 23RD CHAITHRA 1929

WP(C).No. 12534 of 2007(P)

PETITIONER:

LARSEN & TOUBRO LIMITED, ECC DIVISION,
MOUNT POONAMALCE ROAD, MANAPAKKAM,
CHENNAI - 600 089. REPRESENTED BY ITS
ACCOUNTS OFFICER, ESWARAN.A.G.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

---

1. DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM.

2. ASST.COMMISSIONER (ASSMT)
COMMERCIAL TAXES,
SPECIAL CIRCLE - II, ERNAKULAM.

BY SR.GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 12534 OF 2007-P

JUDGMENT

The petitioner challenges Ext.P5 interim order to the extent it directs the petitioner to furnish security for the balance tax payable by it. It is submitted that the petitioner has already paid one-third of the tax directed to be paid under Ext.P5. It points out that having regard to the nature of the contentions raised in the appeal, it is likely to be allowed and for furnishing bank guarantee substantial expenditure is involved. Because of the various procedural formalities to be complied with, it is difficult to offer landed property as security also. The petitioner further points out that having regard to its reputation and standing as a properly run company, it may be permitted to furnish security for the balance amount in the form of a simple bond without sureties.

2. Heard the learned Government Pleader for the respondents also. I think, the difficulty can be got over, if the appellate authority disposes of the appeal expeditiously. Accordingly, the 1st respondent is directed to pass appropriate orders on Ext.P3 appeal in accordance with law within three months from today. The petitioner shall produce a copy of this judgment

before the appellate authority within two weeks from today. The petitioner shall not alienate any of its properties till the appeal is disposed of. Subject to that condition, the direction to furnish security is vacated.

The Writ Petition is disposed of as above.

13th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/